Supplementary Information for Legislative Review

1990 - 1991 Departmental Expenditure Estimates

Manitoba
Finance

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1990/91 EXPENDITURE ESTIMATES

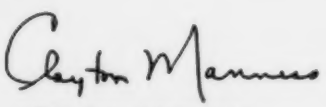
91-02172/

PREFACE

This document has been produced by the Department of Finance as a Departmental Supplement to its printed Main Estimates. It is intended to provide background information on the Department which should complement the information already contained in the Printed Main Estimates. It is hoped this additional information will assist Members of the Legislature in their review of the Department's Estimates.

The contents of this Supplement are organized into three parts. The first part provides an Overview of the Department of Finance's 1990/91 Budget requirements. The second part provides financial analysis including details of staffing requirements and of expenditures. The information in Part Two is organized on the basis of existing Main Appropriations so that it will provide an easy cross reference to the Printed Main Estimates. Part Three provides a five year historical budget comparison.

This document has been developed to assist Members of the Legislature in the review of the Printed Main Estimates. It is hoped that it will provide a meaningful information supplement and that it will evolve and improve based on the needs of the users of the information. I welcome feedback as to the usefulness of this Supplementary information.



Clayton Manness
Minister of Finance

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GLOSSARY

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,

- the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

Education
Health
Legal, Inspection and Regulatory
Physical Sciences
Social Sciences
Trades, Operations and Services
Professional Officer Series
Personnel Officer Series
Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

Clerical
Administrative Officer Series

Staffing Component - Fractions of staff years represent weeks of employment. For example: 65:20 staff years means 65 full staff years and 20 weeks of employment.

Object Codes

Personnel Services	Regular Earnings Other Earnings (overtime, shift premium), Departmental Ministers and Members of Legislative Assembly, Fringe Benefits, Other (Workers' Compensation Allowance, Supplement), Health and Education Tax Levy, Personnel Services Recoveries.
Grants/Transfer Payments	Discretionary grant, Nondiscretionary grant, Transfer payment.
Transportation	Vehicles, Aircraft, Other (taxi, bus, freight, rail).
Communication	Telephone, Electronic mail, Postage, Couriers, Advertising, Exhibits, Radio systems.
Supplies and Services	Operating Supplies, Materials, Office supplies, Repairs and Maintenance, Utilities, Rentals, Professional Services, Other Fees, Supplies and Services Recovery.
Public Debt	Debt Redemption, Interest on Debt, Discount on Debt, Amortization, Bank Charges, Foreign Exchange, Sinking Fund, Other Charges.
Capital	Land, Buildings, Furniture, Vehicles, Equipment, Capital Grants, Other Physical Assets.
Other Operating	Hotels, Meals, Computer Related Charges, Loss, Damage, Insurance and Extra Ordinary Costs, Publications, Employee Education Assistance, Relocation and Transfer Costs, Other (membership fees, hospitality, uniforms, conference/convention registration fees, incidental allowances).

Social Assistance and Related Acts,

Clothing for citizens, Fees and Services Assistance Payments (food, shelter, allowances, utilities), Transportation, Health, Special Needs.

Terminology

Adjusted Vote

Is a re-alignment of previous year's vote for any organizational change to provide for more accurate and realistic comparisons from one budget year to the next.

Staff Turnover Allowance

Is an adjustment made to a salaries account to allow for attrition and staff turnover. It is a negative adjustment to enable the organization to more accurately display salary requirements.

Variance Explanations

Explanations for significant Other Expenditure increases or decreases from adjusted vote, required in accordance with the following criteria:

Base Levels	Level of Significance
$1,000,000 to $5,000,000	15%
$5,000,100 and over	10% or $2,000,000

PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE CLAYTON MANNESS

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance is Vice-Chairman of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information systems technology.

The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 9. A description of the role and responsibilities of each of these Divisions is included in Part II.

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

The Corporation Capital Tax Act
The Crown Corporations Public Review and Accountability Act
The Energy Rate Stabilization Act
The Farmers Emergency Grants Act (S.M. 1971, c. 4)
The Financial Administration Act
The Fire Insurance Reserve Fund Act
The Fiscal Stabilization Fund Act
The Gasoline Tax Act
The Health and Post Secondary Education Tax Levy Act
The Homeowners Tax and Insulation Assistance Act (Parts I and IV and Section 1 and Part VI as they relate to subjects covered under Parts I to IV)
The Hospital Capital Financing Authority Act
The Income Tax Act
The Manitoba Telephone System Debt Adjustment Act, 1955 (S.M. 1955, c. 77)
The Mining Claim Tax Act
The Mining Tax Act
The Motive Fuel Tax Act
The Pari-Mutuel Tax Act
The Public Officers Act
The Retail Sales Tax Act
The Revenue Act
The Succession Duty Act (S.M. 1988, c. 42)
The Suitors' Moneys Act
The Provincial - Municipal Tax Sharing Act
The Taxation Agreement Act, 1957 (S.M. 1957, c. 70)
The Special Employment Program Act, 1977 (S.M. 1957, c. 70)
The Tobacco Tax Act
The Treasury Branches Act

DEPARTMENT OF FINANCE
ORGANIZATION CHART
Effective October 1, 1990

SCHEDULE 2

Minister of Finance Honourable Clayton Manness
Deputy Minister C.E. Curtis
Secretary to Treasury Board K.M. Bessey
Treasury Board Secretariat Associate Secretary D. Potter
Hospital Capital Financing Authority
Administration Division Executive Director C.D. McKenzie
Financial and Administrative Services
Human Resource Management
Insurance and Risk Management
Treasury Division A.D.M. N.S. Benditt
Capital Finance
Money Management & Banking
Debt and Investment Services
Comptroller's Division A.D.M. E.H. Rosenhek
Financial and Management Systems
Disbursements & Accounting
Information Systems Support
Taxation Division A.D.M. S.J. Puchniak
Retail Sales Tax
Mining & Use Taxes
Corporation Capital Tax/ Health and Education Tax
Federal-Provincial Relations and Research A.D.M. J.P. Gannon
Economic and Federal Provincial Research
Manitoba Tax Assistance Office

ADJUSTED VOTE 1989/90		FINANCE (VII)	YEAR ENDING MARCH 31, 1991
		EXPENDITURE SUMMARY BY MAIN APPROPRIATION	
$ 997,600	1.	Administration and Finance Division	$ 999,100
1,542,200	2.	Treasury Division	1,580,000
4,405,800	3.	Comptroller's Division	4,660,700
8,997,500	4.	Taxation Division	9,198,900
1,557,100	5.	Federal-Provincial Relations and Research Division	1,575,800
1,121,300	6.	Insurance and Risk Management Branch.	1,091,700
2,603,700	7.	Treasury Board Secretariat	2,651,400
$ 21,225,200		TOTAL DEPARTMENTAL EXPENDITURES	$ 21,757,600
248,800,000	8.	Tax Credit Payments	251,000,000
487,990,100	9.	Public Debt (Statutory)	475,600,000
$758,015,300		TOTAL OPERATING EXPENDITURES FOR FINANCE	$748,357,600
		EXPENDITURES RELATED TO CAPITAL	
1,162,900	10.	Expenditures Related to Capital	1,300,000
*$759,178,200		TOTAL FOR FINANCE	$749,657,600
		*Reconciliation Statement	
		1989-90 Main Estimates	$758,817,600
		Allocation of General Salary Increase	360,200
		Allocation of funds from: Government Services	400
		1989/90 ADJUSTED VOTE	$759,178,200

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION

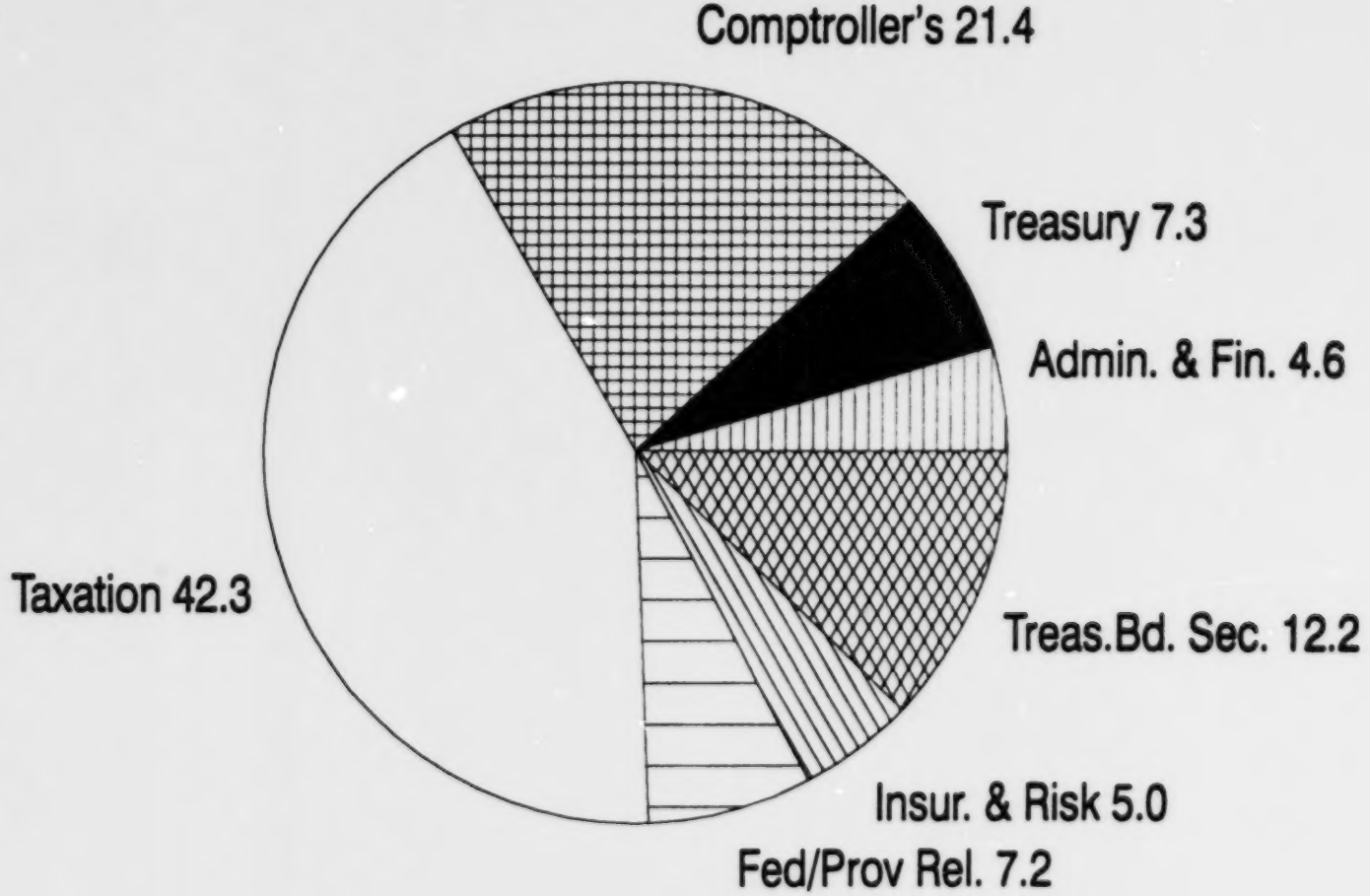


CHART 1

1990/91

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM

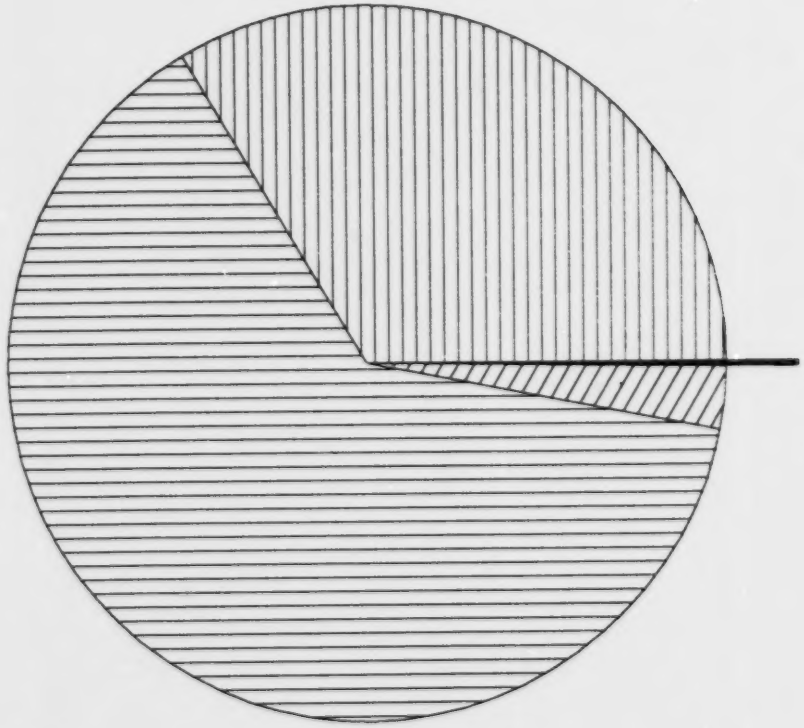


CHART 2

SCHEDULE 4

DEPARTMENT OF FINANCE

EXPENDITURE SUMMARY

BY SALARIES AND OPERATING EXPENDITURES

ELEMENT		ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991
SALARIES (Details on Schedule 5)		$ 16,030,100		$ 16,484,100
OPERATING EXPENDITURES	$6,779,900		$6,863,300	
Less: Recoverable from Other Appropriations	(1,584,800)	5,195,100	(1,589,800)	5,273,500
TAX CREDIT PAYMENTS		248,800,000		251,000,000
PUBLIC DEBT (Statutory)		487,990,100		475,600,000
EXPENDITURES RELATED TO CAPITAL		1,162,900		1,300,000
TOTAL FOR DEPARTMENT OF FINANCE		$759,178,200		$749,657,600

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO NO.	DIVISION/BRANCH	ADJUSTED VOTE 1989/90 SY	ADJUSTED VOTE 1989/90 Salaries $	YEAR ENDING MARCH 31, 1991 SY	YEAR ENDING MARCH 31, 1991 Salaries $
53	7-1	Administration and Finance				
	7-1(a)	Minister's Salary	1.00	20,600	1.00	20,600
	7-1(b)	Executive Support	8.00	313,900	7.00	309,500
	7-1(c)	Financial and Administrative Services	9.00	333,000	9.00	343,400
	7-1(d)	Human Resource Management	5.00	165,800	5.00	161,300
		TOTAL	23.00	833,300	22.00	834,800
54	7-2	Treasury Division				
	7-2(a)	Administration	3.00	125,600	3.00	130,000
	7-2(a)	Debt Management	7.13	239,100	7.13	263,900
	7-2(a)	Money Management and Banking	8.00	295,900	8.00	284,300
	7-2(a)	Debt and Investment Services	11.00	373,100	11.00	403,300
		TOTAL	29.13	1,033,700	29.13	1,081,500
55	7-3	Comptroller's Division				
	7-3(a)	Comptroller's Office	2.00	93,000	2.00	95,900
	7-3(b)	Financial and Management Systems	16.00	658,200	15.26	673,300
	7-3(c)	Disbursements and Accounting	65.26	1,887,900	63.26	1,963,400
	7-3(d)	Information Systems Support	18.00	652,100	18.00	679,300
		TOTAL	101.26	3,291,200	99.00	3,411,900
56	7-4	Taxation Division				
	7-4(a)	Administration	7.00	273,500	7.00	286,100
	7-4(b)	Retail Sales Tax	93.00	3,351,300	92.00	3,423,600
	7-4(c)	Mining and Use Taxes	53.26	2,064,600	53.26	2,099,500
	7-4(d)	Corporation Capital Tax/Health and Post Secondary Education Tax Levy	46.12	1,537,800	46.12	1,610,900
		TOTAL	199.38	7,227,200	198.38	7,420,100

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1989/90 SY	ADJUSTED VOTE 1989/90 Salaries $	YEAR ENDING MARCH 31, 1991 SY	YEAR ENDING MARCH 31, 1991 Salaries $
57	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic and Federal-Provincial Research	20.13	884,000	19.39	902,800
	7-5(b)	Manitoba Tax Assistance Office	11.26	319,600	11.26	332,800
		TOTAL	31.39	1,203,600	31.13	1,235,600
58	7-6	Insurance and Risk Management				
	7-6(a)	Insurance and Risk Management Branch	4.00	158,000	4.00	164,400
59	7-7	Treasury Board Secretariat				
	7-7(a)	Treasury Board Secretariat	53.00	2,283,100	51.00	2,335,800
	7	TOTAL FOR DEPARTMENT OF FINANCE	442.12	16,030,100	435.12	16,484,100

**NOTE: Fractions of staff years represent weeks of employment. For example: 435.12 staff years means 435 full staff years and 12 weeks of employment.

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1990/91
BY STAFF CATEGORY

DIVISION	MANAGERIAL		PROFESSIONAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	5.00	271,500	4.00	182,800	13.00	380,500	22.00	834,800
TREASURY DIVISION	4.00	264,400	10.00	392,900	15.13	434,200	29.13	1,091,500
COMPTROLLER'S DIVISION	7.00	412,800	32.00	1,364,800	60.00	1,640,100	99.00	3,417,700
TAXATION DIVISION	10.00	623,000	107.00	4,437,600	81.38	2,336,100	198.38	7,396,700
FEDERAL PROVINCIAL RELATIONS AND RESEARCH DIVISION	5.00	299,000	19.13	740,300	7.00	204,400	31.13	1,243,700
INSURANCE AND RISK MANAGEMENT	1.00	56,400	2.00	80,600	1.00	27,400	4.00	164,400
TREASURY BOARD SECRETARIAT	5.00	333,100	33.00	1,642,200	13.00	386,000	51.00	2,361,300
TOTAL	37.00	2,260,200	207.13	8,841,200	190.51	5,408,700	435.12	16,510,100

NOTE 1. Reconciliation of Amount of Salaries

Total Salaries Cost per above	$16,510,100
Allowance for Overtime	60,000
Severance Pay	79,400
Allowance for Staff Turnover	(165,400)
Net Salaries Cost per Schedule 5	$16,484,100

**NOTE: Fractions of staff years represent weeks of employment. For example: 435.12 staff years means 435 full staff years and 12 weeks of employment.

PERCENTAGE DISTRIBUTION OF SALARIES

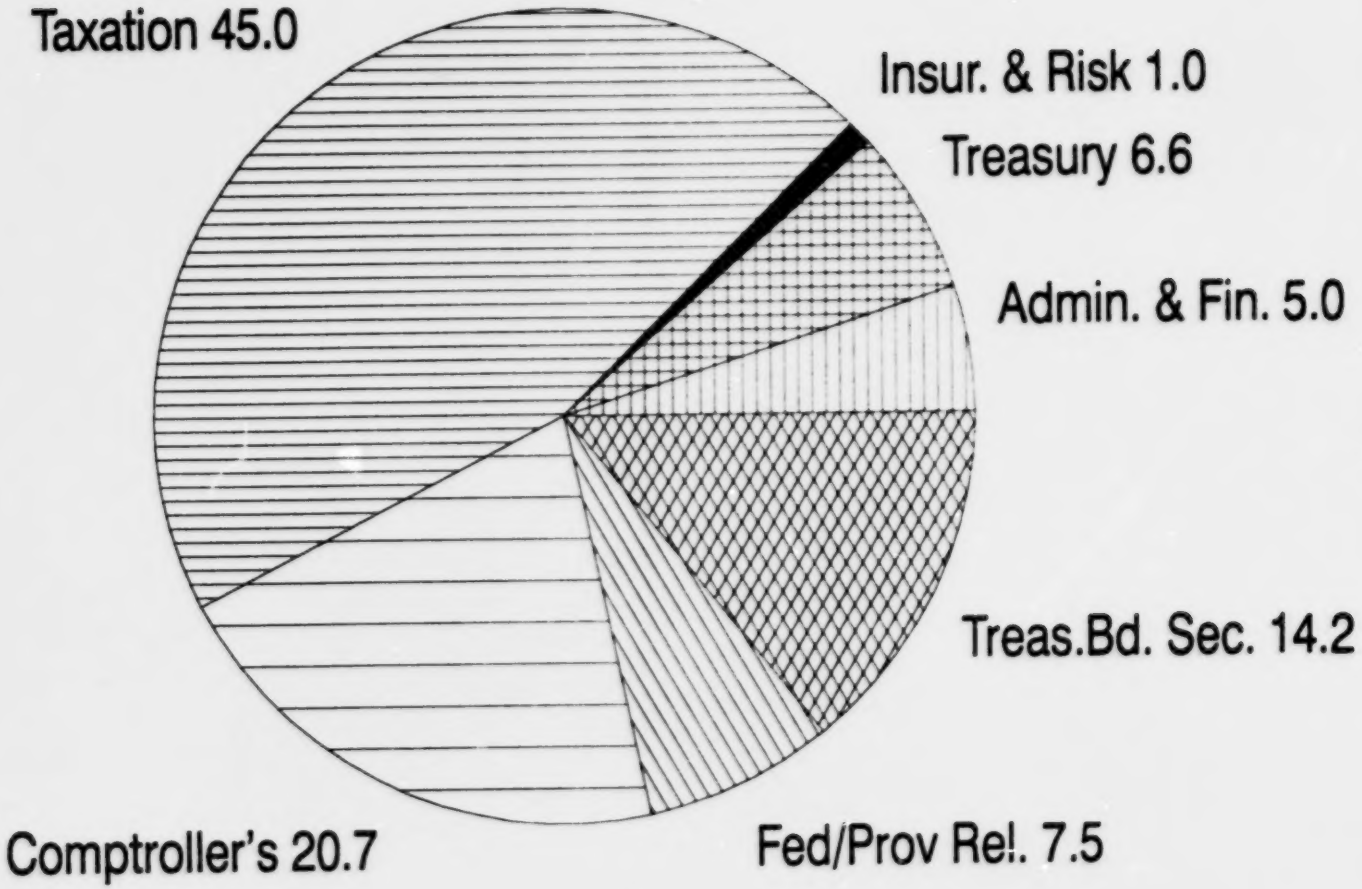


CHART 3

PERCENTAGE DISTRIBUTION OF STAFF YEARS

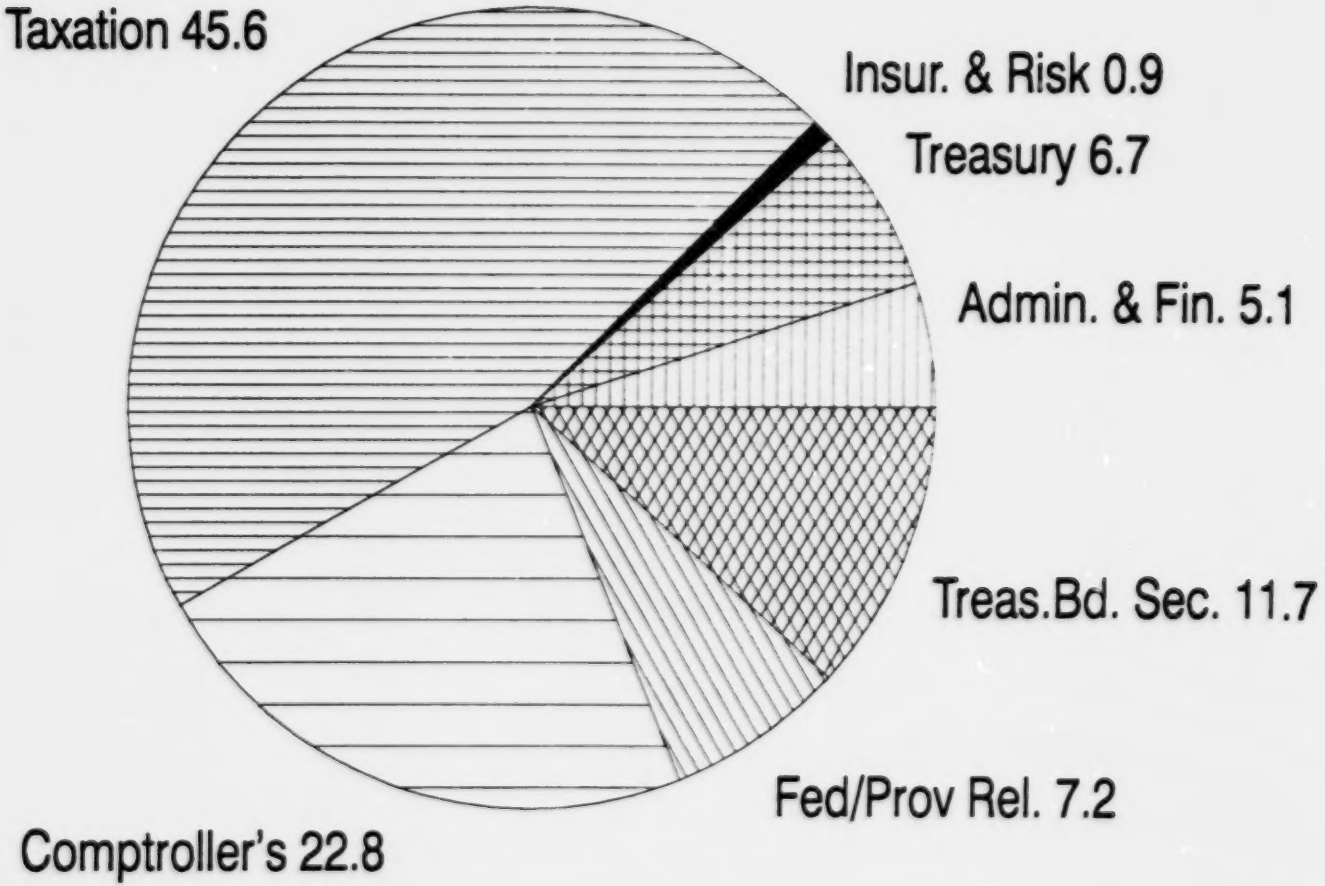


CHART 4

PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$997,600....	1.	ADMINISTRATION AND FINANCE.....	$999,100	53
		- Provides direction, coordination and control of Department programs and advises on Government fiscal policy.		
		- Provides financial and administrative support services to the Department.		
		- Provides managers and staff of the Department of Finance with Human Resource Management programs and services.		
		- Provides an Internal Audit function to assist Management of the Department.		
				REFERENCE NO.
$ 20,600....	(a)	Minister's Salary.....	$ 20,600	1
421,600....	(b)	Executive Support.....	417,200	2
367,800....	(c)	Financial and Administrative Services.....	378,200	3
187,600....	(d)	Human Resource Management.....	183,100	4
$997,600			$999,100	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

OBJECTIVES:

To provide the Minister of Finance with the additional compensation to which an individual appointed to the Executive Council is entitled.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-1A

MINISTER'S SALARY

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Minister of Finance	1.00	20,600	1.00	20,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

OBJECTIVES:

To advise the Minister on all policy and program matters related to the Department.

To co-ordinate and administer the activities of the Department to meet Government policy objectives.

ACTIVITY IDENTIFICATION:

Co-ordinates the delivery of programs to the public to ensure uniform standards, adequate support and consistency in program delivery.

Provides program and financial support levels to attain Government policy objectives.

Ensures the financial activities of the Department are properly administered and funds accounted for.

Provides administrative support for the Offices of the Minister and Deputy Minister.

EXPECTED RESULTS:

Provision of services to all divisions of the Department within the funds available.

Development of Departmental policy positions.

Management of Departmental activities and projects.

Delivery of effective administrative services to the Offices of the Minister and Deputy Minister.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-1B

EXECUTIVE SUPPORT

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	88,300	1.00	94,300
Professional	3.00	106,500	2.00	89,900
Administrative Support	4.00	119,100	4.00	125,300
Total Salaries	8.00	313,900	7.00 (1)	309,500
OTHER EXPENDITURES				
Transportation		9,000		9,000
Communications		25,200		25,200
Supplies & Services		41,500		41,500
Capital		5,600		5,600
Other Operating		26,400		26,400
Total Other Expenditures		107,700		107,700
TOTAL NET EXPENDITURES		421,600		417,200

(1) Elimination of Professional position due to spending restraint.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

OBJECTIVES:

To provide the Department of Finance with effective and efficient financial and administrative services as may be required to comply with government legislation, policies and procedures.

To provide a broad-based, independent, systematic review and appraisal of all Departmental operations for the purpose of advising Management on internal management processes, adherence to Legislative and administrative requirements and adequacy of financial reporting and controls.

ACTIVITY IDENTIFICATION:

Ensuring that all relevant Government policies regarding administration and accounting are met.

Development of specific procedures to ensure compliance with all authorities, coordination of their implementation and the review and monitoring of results on an on-going basis.

Supervision of preparation of all vouchers to be processed through the central accounting system to ensure that all requirements and deadlines are met.

Development of effective systems for the preparation of the Estimates and coordination with all division and branch staff in compiling the necessary information.

Performs reviews and Audits of all Departmental Operations on a cyclical basis every five years.

EXPECTED RESULTS

Efficient financial and management systems and procedures that effectively meet the needs of the Department, legislation and other authorities.

The payment and recording of all transactions for the Department on a current and timely basis.

Preparation and submission of estimates, quarterly forecasts of expenditures and other reports within the prescribed deadlines and specifications.

Reports to Management outlining Purpose of Audit, Scope of Review, Findings and Recommendations. Subsequent follow up to ensure action taken on recommendations.

Improvement of Management Practices resulting in greater efficiencies, effectiveness and economy.

Assistance to Provincial Auditor in his annual Departmental Review.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-1C

FINANCIAL AND ADMINISTRATIVE SERVICES

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	2.00	114,400	2.00	115,400
Professional	1.00	59,900	1.00	61,000
Administrative Support	6.00	158,700	6.00	167,000
Total Salaries	9.00	333,000	9.00	343,400
OTHER EXPENDITURES				
Communications		4,400		4,400
Supplies & Services		16,200		16,200
Capital		5,000		5,000
Other Operating		9,200		9,200
Total Other Expenditures		34,800		34,800
TOTAL NET EXPENDITURES		367,800		378,200

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

OBJECTIVES:

To provide managers and staff of the Department of Finance, including the Treasury Board Secretariat, with effective and efficient human resource management programs and services as may be required to achieve their stated Departmental goals and objectives.

ACTIVITY IDENTIFICATION:

Development and implementation of sound human resource management policies, procedures and practices by interacting co-operatively with other central agencies, departmental management and staff, and other human resource management personnel.

Maintain the highest level of competence and professional expertise in all aspects of human resource management by participating in professional development programs and activities sponsored by the Government, the professional community, and the private sector.

EXPECTED RESULTS:

Up-dated policies, practices and procedures relating to the selection process.

Development of a strategic plan for more effective staff development.

A revised Performance Management Program.

Completion of series and organizational reviews.

Enhanced payroll and record keeping through computerization, and expansion of revised attendance reporting system.

Continuation in the Seconded Trainers Program and development of "in Department" training programs.

Counselling and career planning for employees wishing to make a career change.

Continuation of Training the Trainers Program for "delivery" staff, on an as needed basis.

Achievement of 1990/91 targets for Affirmative Action, within Staffing Plan.

Development of a strategy to attract Native and Physically Disabled applicants.

Continued implementation of Decade of the Disabled Plan.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-1D

HUMAN RESOURCE MANAGEMENT

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	51,600	1.00	41,200
Professional	1.00	31,400	1.00	31,900
Administrative Support	3.00	82,800	3.00	88,200
Total Salaries	5.00	165,800	5.00	161,300
OTHER EXPENDITURES				
Transportation		500		500
Communications		5,200		5,200
Supplies & Services		4,700		4,700
Other Operating		11,400		11,400
Total Other Expenditures		21,800		21,800
TOTAL NET EXPENDITURES		187,600		183,100

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$1,542,200....	2.	TREASURY DIVISION.....	$1,580,000	54
		- Manages the borrowing programs of the Government and its agencies.		
		- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.		
		- Services the debt of the Government and investment activities of the Government and its agencies.		
		BY APPROPRIATION		
$1,033,700....		(a) Salaries.....	$1,081,500	
505,500....		(b) Other Expenditures.....	495,500	
3,000....		(c) Soldiers' Taxation Relief.....	3,000	
$1,542,200			$1,580,000	
		BY PROGRAM		REFERENCE NO.
$ 141,600....		Treasury Administration.....	$ 146,000	1
261,600....		Capital Finance.....	286,400	2
748,900....		Money Management and Banking	727,300	3
390,100....		Debt and Investment Services.....	420,300	4
$1,542,200			$1,580,000	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2

TREASURY DIVISION - ADMINISTRATION

OBJECTIVES:

To advise the Minister and Deputy Minister on all policy and program matters related to world financial markets, the management, security and servicing of government sector money and debt, and other issues related to the Treasury Division.

To co-ordinate and administer the activities of the Division so as to ensure that Government policy objectives are met.

ACTIVITY IDENTIFICATION:

Maintains close contact with the world financial community so as to be knowledgeable about the status of all markets relevant to the Province, and provides advice to the Minister and Deputy Minister respecting such markets.

Provides management and financial advisory services to Government departments, agencies and investment funds.

Establishes interest rates for loans to Crown Corporations, Government Agencies, school boards, hospitals and municipalities.

Invests Sinking Funds and other long term investment accounts aggregating in excess of $2.0 Billion.

Reviews policies, legislation, regulations, etc. and recommends changes where necessary to achieve objectives.

Ensures the financial estimates of the Division are properly administered and safeguards are in place to protect the financial assets of the Province.

EXPECTED RESULTS:

Obtaining the best possible financial arrangements for the Province, Crown Corporations, Government Agencies, school boards, hospitals and municipalities in world financial markets.

Ensure that policies, legislation, regulations, etc. are sufficient for the needs of the government.

The achievement of maximum possible investment returns consistent with minimizing risk and cash flow requirements.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-2

TREASURY DIVISION - ADMINISTRATION

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	66,500	1.00	68,500
Administrative Support	2.00	59,100	2.00	61,500
Total Salaries	3.00	125,600	3.00	130,000
OTHER EXPENDITURES				
Transportation		2,500		2,500
Communications		4,400		4,400
Supplies & Services		4,600		4,600
Other Operating		1,500		1,500
Soldiers' Taxation Relief		3,000		3,000
Total Other Expenditures		16,000		16,000
TOTAL NET EXPENDITURES		141,600		146,000

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

TREASURY DIVISION - CAPITAL FINANCE

OBJECTIVES:

To provide management of the borrowing programs of the Government, Crown Corporations and Government Agencies and administer the Government's investment in Crown Corporations, Government Agencies and Other Loan Programs for the purpose of providing the funding for financing the budgetary deficit of the Government and the capital programs of Crown Corporations and Government Agencies.

ACTIVITY IDENTIFICATION:

Monitors capital markets, initiates the borrowing activities of the Government and prepares all documentation relating to specific debt issues.

Manages the Government's currency and interest rate risk by monitoring swap markets, initiating and negotiating interest rate and currency swaps together with the preparation of documentation relating to swap transactions.

Prepares disclosure documentation for regulatory and rating agencies.

Maintains and administers the direct and guaranteed debt records of the Government.

Controls the capital funding of Crown Corporations and Loan Programs and maintains the records of such investments.

Administers all sinking funds.

EXPECTED RESULTS:

The raising of all capital required by the Government, Crown Corporations and Agencies in the various capital markets at terms favourable to the Government. Borrowing requirements of the Government and its Agencies for 1990/91 is projected to be approximately $2.0 Billion. The borrowing program will probably require 10-12 issues of securities involving five international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-2

TREASURY DIVISION - CAPITAL FINANCE

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	63,300	1.00	65,300
Professional	3.00	123,100	3.00	139,300
Administrative Support	3.13	56,700	3.13	63,300
	7.13	243,100	7.13	267,900
Less: Allowance for Staff Turnover		(4,000)		(4,000)
Total Salaries	7.13	239,100	7.13	263,900
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		3,700		3,700
Supplies & Services		14,800		14,800
Other Operating		3,000		3,000
Total Other Expenditures		22,500		22,500
TOTAL NET EXPENDITURES		261,600		286,400

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

TREASURY DIVISION - MONEY MANAGEMENT AND BANKING

OBJECTIVES:

To effectively manage the short term cash resources of the Government and Crown Corporations and Government Agencies depositing funds with the Minister of Finance.

To establish banking arrangements appropriate to the Government's needs.

ACTIVITY IDENTIFICATION:

Monitors short term debt and investment markets.

Prepares cash flow forecasts for the Government and manages the Government's monetary resources, providing a short term investment and borrowing facility for the Government and its Agencies.

Advises Government departments and Agencies respecting their banking arrangements and money management activities.

Establishes policies in respect to money management and banking for the Government.

EXPECTED RESULTS:

The Government's monetary resources are managed and utilized in the most efficient manner, ensuring short-term borrowing costs are kept to a minimum while at the same time maximizing the return on temporary investments.

Banking arrangements are provided in the most cost-effective manner for those areas of the Government requiring these services.

A facility is made available for Government Crown Corporations and Agencies for the purposes of borrowing or investing funds on a short term basis.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-2

TREASURY DIVISION - MONEY MANAGEMENT AND BANKING

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	63,500	1.00	65,300
Professional	4.00	148,800	4.00	123,000
Administrative Support	3.00	83,600	3.00	96,000
Total Salaries	8.00	295,900	8.00	284,300
OTHER EXPENDITURES				
Transportation		3,700		3,700
Communications		4,800		4,800
Supplies & Services		12,500		12,500
Public Debt				
Bank and Financial Charges		419,600		409,600
Capital		2,000		2,000
Other Operating		10,400		10,400
Total Other Expenditures		453,000		443,000
TOTAL NET EXPENDITURES		748,900		727,300

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

TREASURY DIVISION - DEBT AND INVESTMENT SERVICES

OBJECTIVES:

To service and administer the Public Debt of the Province and the investment activities of the Province and its Agencies.

ACTIVITY IDENTIFICATION:

Develops, implements and administers policies for foreign exchange.

Monitors foreign exchange markets and arranges the purchase or sale of foreign currency required in servicing the debt and converting proceeds of new issues.

Provides a securities safekeeping operation in a number of locations around the world for the Government and its Agencies.

Coordinates the preparation of Public Debt estimates of expenditures and recoveries.

EXPECTED RESULTS:

The servicing of all outstanding debt including the payment of interest and principal and the purchase of the necessary foreign currencies to meet those commitments.

The provision of a loss free securities safekeeping operation.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-2

TREASURY DIVISION - DEBT AND INVESTMENT SERVICES

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	62,800	1.00	65,300
Professional	3.00	119,000	3.00	130,600
Administrative Support	7.00	197,300	7.00	213,400
	11.00	379,100	11.00	409,300
Less: Allowance for Staff Turnover		(6,000)		(6,000)
Total Salaries	11.00	373,100	11.00	403,300
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		4,500		4,500
Supplies & Services		7,000		7,000
Capital		2,000		2,000
Other Operating		2,500		2,500
Total Other Expenditures		17,000		17,000
TOTAL NET EXPENDITURES		390,100		420,300

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$4,405,800	3.	COMPTROLLER'S DIVISION.....	$4,660,700	55

- Provides central accounting, payroll and financial reporting services for the Province, and central financial control of cost shared agreements.
- Develops Government-wide financial systems, policies and procedures.
- Provides policy advice to Treasury Board and Government departments concerning financial and management systems.
- Co-ordinates, develops and maintains departmental data processing systems.
- Provides direction to Government for the appropriate and effective use of information systems technology.

			REFERENCE NO.
$ 96,600....	(a) Comptroller's Office.....	$ 99,500	1
728,000....	(b) Financial and Management Systems.	755,800	2
2,401,500....	(c) Disbursements and Accounting.....	2,466,900	3
1,179,700....	(d) Information Systems Support.....	1,338,500	4
$4,405,800		$4,660,700	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

OBJECTIVE:

To develop and establish the required framework for the effective control and operation of the Government's financial management and information systems activities and to administer the operation of the Government's central payment and accounting systems in order to support the delivery of Government programs and accurately report the financial activities of the Consolidated Fund.

ACTIVITY IDENTIFICATION:

Plans, organizes and controls divisional activities in accordance with the role and mission of the Department of Finance and Government priorities and policies.

EXPECTED RESULTS:

Key results, as they relate to aspects of the Comptrollership function will be identified under the three Branches which make up the Comptroller's Division.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-3A

COMPTROLLER'S OFFICE

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	67,000	1.00	68,500
Administrative Support	1.00	26,000	1.00	27,400
Total Salaries	2.00	93,000	2.00	95,900
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,400		1,400
Supplies & Services		1,400		1,400
Other Operating		400		400
Total Other Expenditures		3,600		3,600
TOTAL NET EXPENDITURES		96,600		99,500

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES:

To develop and communicate Government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of the Government operates in an efficient, economical and effective manner, and to provide EDP systems maintenance and development support to the Government-wide financial systems.

ACTIVITY IDENTIFICATION:

Develops and communicates Government-wide financial management policies and procedures (Financial Administration Manual, Management Practices Guide and Internal Audit Guide).

Develops, plans and coordinates the adoption and implementation of new or revised Government-wide financial systems.

Provides advisory and consultative services to departments in the development of financial and management systems.

Provides analytical support for the Minister of Finance in relation to the Provincial Auditor's Report to the Legislature and the Public Accounts Committee.

Provides analytical and staff support to the Management and Reform Committee.

Coordinates the development and refinement of Government-wide public reporting documents including The Estimates, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for Government-wide financial systems.

Coordinates the resolution of Provincial Auditor identified issues and concerns from a Government-wide perspective.

EXPECTED RESULTS:

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

The delivery of financial management training courses to the financial management community throughout Government.

The preparation and distribution of policy discussion papers and reports on a comprehensive range of financial management topics.

Ongoing consultation with departments to resolve outstanding issues of concern with the Provincial Auditor.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	59,100	1.00	61,400
Professional	12.00	527,500	12.00	548,200
Administrative Support	3.00	81,600	2.26	73,700
	16.00	668,200	15.26	683,300
Less: Allowance for Staff Turnover		(10,000)		(10,000)
Total Salaries	16.00	658,200	15.26 (1)	673,300
OTHER EXPENDITURES				
Transportation		2,500		3,000
Communications		15,500		16,400
Supplies & Services		30,800		30,800
Capital		7,000		27,000
Other Operating		14,000		5,300
Total Other Expenditures		69,800		82,500
TOTAL NET EXPENDITURES		728,000		755,800

(1) Reduction of one Administrative Support position to 26 weeks.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

OBJECTIVES:

To provide central processing, accounting and control for all receipts to and disbursements from the Consolidated Fund of the Province of Manitoba in accordance with governing legislation and established accounting policies and procedures. Further, to maintain the accounting records of the Government and to prepare financial statements and reports for presentation to the Legislature and the Public, as well as for central and departmental use.

ACTIVITY IDENTIFICATION:

Operates and maintains the central processing and accounting system, including the related procedures and controls, for all receipts and payment requests. Prepares and distributes regular reports to each Government department for all disbursements made on behalf of that department.

Operates and maintains the central payroll system including the related procedures and controls for payment of salaries and wages to Provincial employees.

Prepares statements and reports on the financial results of the Government's operations for distribution to the Legislature and the Public.

Maintains a central record of and accounting for Federal Provincial agreements, and provides advice and recommendations to the drafters of such agreements with respect to financial matters.

EXPECTED RESULTS:

Preparation of approximately 500,000 paycheques and 500,000 payment vouchers in accordance with legislation, policy and other governing authority on a timely basis within the prescribed deadlines, and the related reports promptly distributed.

Preparation of accurate, complete and timely accounting records and monthly, quarterly and annual financial statements and reports distributed to departments on a timely basis.

Preparation of the Public Accounts for the Province in accordance with established accounting policy and within prescribed deadlines and distributed to the Legislature, the Public and other users as required.

Provision of functional direction and guidance to departments in a comprehensive form for the receipt and disbursements of public funds resulting in appropriate financial processes within the Government of the Province of Manitoba.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-3C

DISBURSEMENTS AND ACCOUNTING

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	5.00	278,600	5.00	282,900
Professional	9.00	319,900	9.00	341,500
Administrative Support	51.26	1,296,400	49.26	1,334,800
	65.26	1,894,900	63.26	1,959,200
Add: Provision for Overtime		23,800		35,000
Less: Allowance for Staff Turnover		(30,800)		(30,800)
Total Salaries	65.26	1,887,900	63.26 (1)	1,963,400
OTHER EXPENDITURES				
Transportation		500		-
Communications		213,400		263,500
Telephone	23,400		23,500	
Postage	190,000		240,000	
Supplies & Services		241,200		248,500
Office Supplies	181,400		186,700	
Other	59,800		61,800	
Capital		3,000		10,000
Other Operating		550,500		481,500
Computer Related Costs	545,500		476,400	
Other	5,000		5,100	
Total Other Expenditures		1,008,600		1,003,500
RECOVERIES				
Recoverable from Other Appropriations		(495,000)		(500,000)
Net Other Expenditures		513,600		503,500
TOTAL NET EXPENDITURES		2,401,500		2,466,900

(1) Elimination of one position from Key Entry Section and one position from General Administration Section.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT BRANCH

OBJECTIVES:

To ensure the cost effective and economic use of information technology within the public sector through support services, consulting and education and information technology advocacy.

ACTIVITY IDENTIFICATION:

Advocates the proper use of information technology across departments within the Government's overall technology strategies and policies and departmental hardware/software strategies.

Manages a fully integrated information system for all offices of the Legislative Building and provides direct support to its 200 users.

Provides consultative advice to departments in the establishment of information technology strategies, policies and procedures.

Functions as central liaison with the suppliers to the Government of information technology equipment and service.

Increases the understanding of information technologies both conceptually and functionally and of its application within Government's highest priority information systems projects through education and consultative services.

Undertakes special projects such as feasibility studies, cost/benefit analysis or requirements definition for government clients.

EXPECTED RESULTS:

Consultation and advice provided to departments regarding the optimal and prudent use of information technology.

Management of the overall implementation as well as the provision of application development and user support services for the Legislative Building Information System.

Special projects completed for Treasury Board and government clients as required.

The development and delivery of seminars, courses and special presentations to all levels of Government including senior management and the provision of analytical support and advice to Government departments assessing systems options.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-3D

INFORMATION SYSTEMS SUPPORT BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	-	-	-	-
Professional	11.00	456,100	11.00	475,100
Administrative Support	7.00	196,000	7.00	204,200
Total Salaries	18.00	652,100	18.00	679,300
OTHER EXPENDITURES				
Transportation		12,500		6,800
Communications		26,400		26,300
Supplies & Services		248,900		331,700
Capital		21,300		63,000
Other Operating		355,800		368,700
Total Other Expenditures		664,900		796,500
RECOVERIES				
Recoveries from Other Appropriations		(137,300)		(137,300)
Net Other Expenditures		527,600		659,200
TOTAL NET EXPENDITURES		1,179,700		1,338,500

TAXATION DIVISION REORGANIZATION

The Taxation Division presently consists of four branches which are responsible for specific statutes. A reorganization of the Division presently in progress will change the structure to a functional basis which will result in the establishment of three new branches - Administration, Audit, and Management & Research. Each of the functional areas will be responsible for all the statutes administered by the Taxation Division. This reorganization should be in effect for the 1991/92 fiscal year.

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$8,997,500	4.	TAXATION DIVISION.....	$9,198,900	56
		Advises on certain taxation policy matters and administers the following Acts: - The Corporation Capital Tax Act - The Gasoline Tax Act - The Health & Post Secondary Education Tax Levy Act - The Mining Tax Act - The Motive Fuel Tax Act - The Pari-Mutuel Tax Act - The Retail Sales Tax Act - The Revenue Act 1964, Part 1 - The Tobacco Tax Act - The continuing phase out of the Manitoba Succession Duties & Gift Tax Acts		
				REFERENCE NO.
$ 286,000....		(a) Administration.....	$ 298,600	1
3,990,600....		(b) Retail Sales Tax Branch.....	4,064,900	2
2,588,000....		(c) Mining & Use Taxes Branch.....	2,622,900	3
2,132,900....		(d) Corporation Capital Tax/Health and Post Secondary Education Tax Levy Branch.....	2,212,500	
$8,997,500			$9,198,900	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

OBJECTIVE:

To maximize revenues properly due under the Acts administered by the Division in an efficient and effective manner while maintaining taxpayer's confidence in the integrity of the tax systems as a result of applying the rules under the Acts uniformly and consistently and to obtain such results at an appropriate cost.

ACTIVITY IDENTIFICATION:

Provides for the Division's overall policy direction, pre-audit verification of refunds, quality and internal control.

Provides the Minister of Finance and the Deputy Minister with recommendations for changes in legislation or policy, evaluates the administrative and revenue implications being considered by the Government and implements the changes as directed.

Develops and maintains EDP systems for the Division.

Relates with taxpayers and associations re taxation matters.

EXPECTED RESULTS:

Collection of revenues imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

Development of any EDP system required for any tax changes.

Timely development of recommendations to the Minister and Deputy Minister re changes in legislation or policy.

Timely development of evaluations of the implications of the administrative and revenue options being considered by the Government.

Implementation of any new legislation on time and in an efficient and effective manner.

An acceptable report relative to the operation of the Division from the Provincial Auditor.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-4A

TAXATION ADMINISTRATION

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	67,000	1.00	68,500
Professional	4.00	152,600	4.00	160,000
Administrative Support	2.00	53,900	2.00	57,600
Total Salaries	7.00	273,500	7.00	286,100
OTHER EXPENDITURES				
Transportation		1,500		1,500
Communications		1,000		1,000
Supplies & Services		3,000		3,000
Other Operating		7,000		7,000
Total Other Expenditures		12,500		12,500
TOTAL NET EXPENDITURES		286,000		298,600

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

OBJECTIVES:

To carry out the various activities associated with the administration of the Retail Sales Tax Act in a manner that will ensure the efficient and effective collection of the tax imposed by that Act.

ACTIVITY IDENTIFICATION:

Maintains an updated taxroll, develops and operates effective systems to record and control tax remittances and process refunds.

Advises tax collectors and taxpayers of the interpretation of the tax law, the remittance procedures and other requirements of the Act and Regulations.

Audits the records of tax collectors and taxpayers, assesses for unpaid tax, collects tax arrears and prosecutes for offences under the Act.

Recommends policy change options, and possible amendments to the Act, evaluates the administrative and revenue implication of changes being considered by the Government and implements the changes as directed.

EXPECTED RESULTS:

Collection of the tax imposed by the Act.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

Availability of an updated roll of tax collectors at all times.

Timely processing of refund claims from taxpayers.

Timely response to all tax-related enquiries from businesses and the general public.

Development and updating of tax information circulars provided to businesses.

Recovery of unpaid tax revenues through audits of business records and collection of tax arrears.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-4B

RETAIL SALES TAX BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	4.00	231,900	4.00	236,900
Professional	59.00	2,327,900	59.00	2,372,900
Administrative Support	30.00	767,500	29.00	789,800
	93.00	3,327,300	92.00	3,399,600
Add: Provision for severance pay		35,000		35,000
Less: Allowance for Staff Turnover		(11,000)		(11,000)
Total Salaries	93.00	3,351,300	92.00 (1)	3,423,600
OTHER EXPENDITURES				
Transportation		152,500		152,500
Communications		195,500		199,500
Telephone	70,200		70,200	
Postage	125,300		129,300	
Supplies & Services		134,500		134,500
Office Supplies	76,000		76,000	
Other	58,500		58,500	
Public Debt				
Bank and Finance Charges		1,000		1,000
Capital		25,200		25,200
Other Operating		130,600		128,600
Computer Related Costs	66,700		66,700	
Other	63,900		61,900	
Total Other Expenditures		639,300		641,300
TOTAL NET EXPENDITURES		3,990,600		4,064,900

(1) Elimination of one Administrative Support position due to spending restraint.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING AND USE TAXES BRANCH

OBJECTIVES:

To efficiently and effectively administer and collect taxes under The Gasoline Tax Act, The Mining Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act, The Revenue Act, Part I and The Tobacco Tax Act.

ACTIVITY IDENTIFICATION:

Operates effective systems to record and control tax remittances and process refunds.

Inspects and audits the records of tax collectors and taxpayers, conducts investigations into the smuggling of tobacco products and fuels and prosecutes for offences under the Act.

Recommends policy change options, and possible amendments to the Acts, evaluates the administrative and revenue implications of changes being considered by the Government and implements the changes as directed.

Cooperates with the Department of Agriculture to reduce the price of farm fuel by obtaining tax exemptions or reductions from U.S. States and by the dyeing of farm fuel at the U.S. Border.

EXPECTED RESULTS:

Collection of the taxes imposed by the Acts.

Maintenance of a fair, effective and efficient tax-gathering system with a sufficient deterrent to tax evasion.

Effective processing of refunds.

A Provincial Auditor's report indicating proper recording and collection of taxes.

Tax recoveries from audits, as shown on annual audit recovery reports, indicating satisfactory audit programs.

Detection of smuggling and other offences evidenced by successful court prosecutions and tax recoveries indicating satisfactory inspections and investigations.

Timely submission of policy change options, possible amendments to the Acts and evaluation of administrative and revenue implications.

REFERENCE NUMBER 3

SUB-APPROPRIATION 07-4C

MINING AND USE TAXES BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	3.00	191,400	3.00	186,200
Professional/Technical	27.00	1,166,800	27.00	1,181,300
Administrative Support	23.26	700,300	23.26	725,900
	53.26	2,058,500	53.26	2,093,400
Add: Provision for severance pay		26,100		26,100
Less: Allowance for Staff Turnover		(20,000)		(20,000)
Total Salaries	53.26	2,064,600	53.26	2,099,500
OTHER EXPENDITURES				
Transportation		124,300		124,300
Communications		55,000		55,000
Supplies & Services		281,700		281,700
Other Operating		62,400		62,400
Total Other Expenditures		523,400		523,400
TOTAL NET EXPENDITURES		2,588,000		2,622,900

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST SECONDARY EDUCATION TAX LEVY BRANCH

OBJECTIVES:

To administer The Corporation Capital Tax Act and The Health & Post Secondary Education Tax Levy Act including enforcement, audit, information service and research to ensure the effective collection of Corporation Capital Tax, and Health & Post Secondary Education Tax Levy revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Acts uniformly and consistently.

ACTIVITY IDENTIFICATION:

Maintains updated taxrolls and develops and operates effective systems to record and control tax remittances and process refunds.

Advises tax payers of the interpretation of the law and remittance procedures and other requirements of the Act and Regulations.

Inspects and audits the records of taxpayers, assesses for unpaid taxes, collects tax arrears and prosecutes for offences under the Acts.

Recommends policy change options, and possible amendments to the Acts, evaluates the administrative and revenue implications of changes being considered by the Government and implements the changes as directed.

EXPECTED RESULTS:

Collection of budgeted revenues imposed under both the Acts.

Maintenance of a fair, effective and efficient tax-gathering system consisting of some 90,000 taxpayers, sufficient to deter tax evasion.

Maintenance of maximum Branch efficiency and effectiveness as a result of developing systems and programs and monitoring results.

As a result of audits, minimize the potential loss of projected annual budgeted revenues under both Acts.

REFERENCE NUMBER 4

SUB-APPROPRIATION 07-4D

CORPORATION CAPITAL TAX/HEALTH AND POST SECONDARY EDUCATION TAX LEVY BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	2.00	128,200	2.00	131,400
Professional	17.00	705,000	17.00	723,400
Administrative Support	27.12	711,300	27.12	762,800
	46.12	1,544,500	46.12	1,617,600
Add: Provision for severance pay		18,300		18,300
Less: Allowance for Staff Turnover		(25,000)		(25,000)
Total Salaries	46.12	1,537,800	46.12	1,610,900
OTHER EXPENDITURES				
Transportation		28,800		28,800
Communications		131,300		137,800
Telephone	45,000		45,000	
Postage	86,300		92,800	
Supplies & Services		239,700		239,700
Public Debt				
Bank Charges		400		400
Other Operating		194,900		194,900
Computer Related Costs	169,900		169,900	
Other	25,000		25,000	
Total Other Expenditures		595,100		601,600
TOTAL NET EXPENDITURES		2,132,900		2,212,500

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$1,557,100...	3.	FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION.....	$1,575,800	57
		- Provides research support in respect of national and Provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs.		
		- Administers fiscal arrangements and tax collection agreements with the Federal Government.		
		- Administers Tax Credit programs with the Federal Government and municipalities.		
				REFERENCE NO.
$1,173,100....		(a) Economic and Federal-Provincial Research Branch.....	$1,183,600	1
384,000		(b) Manitoba Tax Assistance Office.....	392,200	2
$1,557,100			$1,575,800	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

OBJECTIVES:

To provide the Government with research support with respect to national and Provincial fiscal and economic matters and intergovernmental financial relations, and to fulfil the Department's specific economic and fiscal information requirements.

To administer Federal-Provincial and Provincial-local agreements and Provincial Tax Credit programs.

ACTIVITY IDENTIFICATION:

Provides advice and policy analysis with respect to a broad range of economic and fiscal matters including revenue and expenditures policies.

Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba), the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act and the Tax Collection Agreement with the Federal Government and advises on policies relating to Federal-Provincial fiscal and economic relations.

Administers Tax Credit programs with the Federal Government and municipalities.

EXPECTED RESULTS:

The Minister and Cabinet are provided with timely and accurate information in regard to major fiscal, economic and taxation issues including intergovernmental implications.

Preparation and delivery of necessary reports and presentations to facilitate the conduct of the Province's fiscal affairs, including support for the borrowing program.

Benefits to Manitoba from fiscal arrangements are maximized.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-5A

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	4.00	258,000	4.00	264,400
Professional	11.13	482,400	11.13	505,200
Administrative Support	5.00	151,700	4.26	141,300
	20.13	892,100	19.39	910,900
Less: Allowance for Staff Turnover		(8,100)		(8,100)
Total Salaries	20.13	884,000	19.39 (1)	902,800
OTHER EXPENDITURES				
Transportation		23,000		23,000
Communications		62,600		62,600
Supplies & Services		110,900		102,600
Office Supplies	57,200		48,900	
Professional Services	20,000		19,000	
Other	33,700		34,700	
Capital		10,000		10,000
Other Operating		82,600		82,600
Total Other Expenditures		289,100		280,800
TOTAL NET EXPENDITURES		1,173,100		1,183,600

(1) Reduction of Administrative Support position to 26 weeks.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

OBJECTIVES:

To inform and assist taxpayers on the proper application of Tax Credit programs for residents of Manitoba. To administer elements of the Pensioners' School Tax Assistance and Resident Homeowners' Tax Assistance programs. To enforce the provisions of the legislation governing income tax refund discounting.

ACTIVITY IDENTIFICATION:

Provides information to taxpayers claiming Property Tax Assistance and Cost of Living Credits and administers these programs with Revenue Canada.

Provides assistance in the preparation of income tax returns, responds to enquiries and processes benefit applications.

EXPECTED RESULTS:

Taxpayers to receive benefits to which they are entitled under the legislation.

In 1989, income tax returns for 9,160 Manitobans were completed, 62,000 telephone enquiries were answered, and 14,000 applications for benefits were processed. The office also assisted 2,500 Manitobans in completing applications for benefits under other Manitoba and Federal programs. It is anticipated that these levels will be maintained.

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-5B

MANITOBA TAX ASSISTANCE OFFICE

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	33,800	1.00	34,600
Professional	8.00	231,200	8.00	235,100
Administrative Support	2.26	54,600	2.26	63,100
Total Salaries	11.26	319,600	11.26	332,800
OTHER EXPENDITURES				
Transportation		3,000		3,000
Communications		30,100		30,100
Supplies & Services		14,600		9,600
Capital		15,000		15,000
Other Operating		1,700		1,700
Total Other Expenditures		64,400		59,400
TOTAL NET EXPENDITURES		384,000		392,200

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$1,121,300	6.	INSURANCE & RISK MANAGEMENT BRANCH.....	$1,091,700	58
		- Provides insurance and risk management services to all Government departments, agencies and certain Crown Corporations.		
				REFERENCE No.
$ 158,000....		(a) Salaries.....	$ 164,400	1
12,300....		(b) Other Expenditures.....	12,300	1
1,903,500....		(c) Insurance Premiums.....	1,867,500	1
$2,073,800			$2,044,200	
952,500....		(d) Less: Recoverable from Other Appropriations.....	952,500	1
$1,121,300			$1,091,700	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-6

INSURANCE AND RISK MANAGEMENT BRANCH

OBJECTIVES:

To anticipate the changing risks and chances for accidental loss facing the operations and facilities of the Government of Manitoba and to design and help implement appropriate programs for the reduction of these risks.

To plan Government policy on Insurance and Risk Management, and to apply the principles of risk identification and assessment, risk transfer, risk control and risk financing, to protect the assets and operations of the Province.

ACTIVITY IDENTIFICATION:

Examines ongoing and planned Government activities in order to recommend and help implement appropriate Risk Management Programs and reduce costs due to accidental losses.

Places appropriate insurance for the Government by preparing underwriting information, selecting quotations and administering premium payments.

Examines the feasibility of alternate risk financing methods, and makes recommendations regarding implementation of suitable alternatives.

Administers insurance-related claims for the Government including claims against the Province or its employees.

EXPECTED RESULTS:

Reduction in the costs faced by Government for insurance and accidental losses.

Reduction in incidents and accidental losses involving Government facilities and operations.

Increased level of confidence in Government programs and facilities due to a decrease in disruptive incidents.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-8

INSURANCE AND RISK MANAGEMENT BRANCH

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	1.00	54,500	1.00	56,400
Professional	2.00	77,800	2.00	80,600
Administrative Support	1.00	25,700	1.00	27,400
Total Salaries	4.00	158,000	4.00	164,400
OTHER EXPENDITURES				
Transportation		1,000		1,200
Communications		4,000		3,600
Supplies & Services		3,000		3,900
Insurance Premiums		1,903,500		1,867,500
Other Operating		4,300		3,600
Total Other Expenditures		1,915,800		1,879,800
RECOVERIES				
Recoveries from Other Appropriations		(952,500)		(952,500)
Net Other Expenditures		963,300		927,300
TOTAL NET EXPENDITURES		1,121,300		1,091,700

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$2,603,700	7.	TREASURY BOARD SECRETARIAT.....	$2,651,400	59

- Provides analytical support to the Minister of Finance and Treasury Board in fulfilling expenditure management responsibilities.
- Analyzes and monitors the financial position of the Province.
- Plans and coordinates the review and preparation of annual estimates.
- Develops and implements processes for longer-term expenditure management and program evaluation functions.
- Develops and communicates policies, procedures and guidelines on administrative matters, and maintains the General Manual of Administration.

			REFERENCE NO.
$2,283,100....	(a) Salaries.....	$2,335,800	1
320,600....	(b) Other Expenditures.....	315,600	1
$2,603,700		$2,651,400	

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT

OBJECTIVES

To develop and implement the annual fiscal plan and related strategy for the Government of Manitoba.

To advise the Chairman of Treasury Board and the Minister of Finance on all policy, program and fiscal matters related to the roles and responsibilities of Treasury Board.

To provide information and advice related to the fiscal position of the Manitoba Government as well as overall financial and management issues.

To monitor and analyze the financial position of the Province.

To develop, communicate, interpret, monitor and evaluate Government administrative policies.

To provide a program review function as the interface between the short-term need to provide human and material services (programs), and the long-term need to prudently manage the Province's fiscal resources (fiscal strategy).

To foster, protect and manage the effective use of information technology in the Manitoba Government.

ACTIVITY IDENTIFICATION:

Compile, develop and implement the annual fiscal plan and strategy for the Government of Manitoba.

Develop, implement and coordinate the budgetary process, and finalize the estimates of expenditures and revenues and related appropriation acts for tabling in the Legislature.

Monitor the current and projected fiscal position of the Government of Manitoba on a regular basis.

Provide advice and recommendations to the Minister of Finance, Treasury Board and Cabinet with respect to policy and financial issues through analysis and recommendations on submissions to Treasury Board and Cabinet.

Review and management of the central administrative policy function, primarily through the General Manual of Administration.

Review of major program delivery areas in the context of their immediate and long term impact.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT (CONTINUED)

ACTIVITY IDENTIFICATION (continued)

Set information technology direction by developing and administering government information technology policies, managing annual information technology process and to develop and recommend strategic information technology direction.

To ensure the security and integrity of the Government's information assets through the management of information, network communication by overseeing security management and control practices across Government.

To protect the Government's information technology interests through the ongoing administration of strategic economic development agreements.

EXPECTED RESULTS:

Provision of effective financial and policy advice and services to the Chairman of Treasury Board and the Minister of Finance.

Timely analysis of information for Treasury Board on a weekly basis.

The creation and maintenance of the annual fiscal plan for the Government of Manitoba.

The finalization and distribution of Revenue and Expenditure Estimates and Supply Bills for tabling in the Legislature.

The timely provision of Quarterly Financial Reports.

Establishment of new or revised processes which will improve the effectiveness and efficiency of the expenditure rnanagement function of the Government.

Restructuring and realignment of the program and resource base of Government to increase efficiency and effectiveness.

Establishment of a technology security program to ensure the confidentiality and integrity of the Government's information assets through appropriate disaster recovery planning and practices to minimize information disruption in the event of a major disaster,

To develop public sector information strategies, complementary policies and standards which ensure the Government's effective and economic use of information technology.

To ensure the Government's interests and obligations are met in all technology related economic and strategic agreements.

REFERENCE NUMBER 1

SUB-APPROPRIATION 07-7A

TREASURY BOARD SECRETARIAT

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
SALARIES	SY	$	SY	$
Managerial	6.00	370,900	5.00	333,100
Professional/Technical	33.00	1,567,800	33.00	1,642,200
Administrative Support	14.00	374,000	13.00	386,000
	53.00	2,312,700	51.00	2,361,300
Add: Provision for overtime		20,900		25,000
Less: Allowance for Staff Turnover		(50,500)		(50,500)
Total Salaries	53.00	2,283,100	51.00 (1)	2,335,800
OTHER EXPENDITURES				
Transportation		11,400		9,700
Communications		28,900		37,400
Supplies & Services		168,000		169,500
Office Supplies, Printing	86,600		81,600	
Other	81,400		87,900	
Other Operating		112,300		99,000
Computer Related Costs	64,000		61,000	
Other	48,300		38,000	
Total Other Expenditures		320,600		315,600
TOTAL NET EXPENDITURES		2,603,700		2,651,400

(1) Elimination of one Managerial position and one Administrative Support position due to spending restraint.

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$248,800,000....	8.	TAX CREDIT PAYMENTS.....	$251,000,000	60

- Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1988/89	YEAR ENDING MARCH 31, 1991
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$180,300,000	$176,400,000
- Cost of Living Tax Credit	66,500,000	72,800,000
- Political Contributions Tax Credit	1,100,000	1,000,000
- Administration Fee	900,000	800,000
TOTAL	$248,800,000	$251,000,000

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$487,990,100....	9.	PUBLIC DEBT (STATUTORY).....	$475,600,000	

- Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province.

	ADJUSTED VOTE 1989/90		YEAR ENDING MARCH 31, 1991	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$1,160,084,600		$1,112,600,000	
Interest on Trust and Special Funds.....	94,800,000		149,900,000	
		$1,254,884,600		$1,262,500,000
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System.....	$ 56,856,900		$ 61,100,000	
(2) Manitoba Hydro.....	293,639,500		265,700,000	
(3) Manitoba Housing and Renewal Corporation.....	43,868,600		45,800,000	
(4) Manitoba Agricultural Credit Corporation.....	25,660,400		25,800,000	
(5) Other Government Agencies.....	4,364,200		6,800,000	
(6) Other Loans and Investments....	197,504,900		189,700,000	
(7) Sinking Fund Investments.....	145,000,000	766,894,500	192,000,000	786,900,000
TOTAL		$487,990,100		$475,600,000

ADJUSTED VOTE 1989/90	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1991	RESOLUTION NO.
$1,162,900....	10.	EXPENDITURES RELATED TO CAPITAL.....	$1,300,000	61
		- Acquisition of Physical Assets required for the Implementation of the Legislative Building Integrated Office System Component of the Wang/Manitoba Strategic Agreement.		

PART 3

HISTORICAL INFORMATION

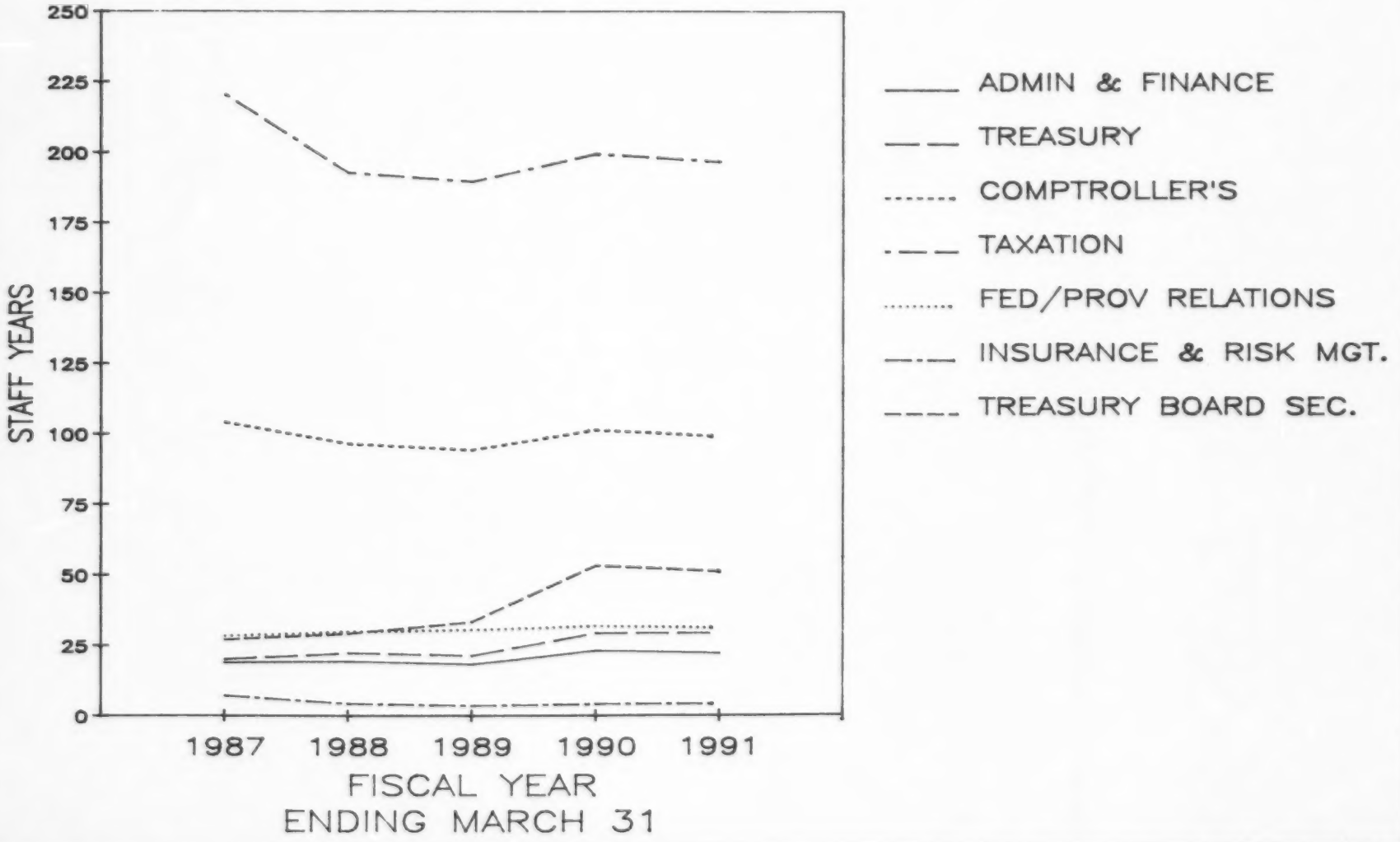
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)
FOR YEARS ENDING MARCH 31, 1987 - MARCH 31, 1991

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1986/87		1987/88		1988/89		1989/90		1990/91	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE DIVISION	19.00	857.8	19.32	841.2	18.17	793.3	23.00	997.6	22.00	999.1
TREASURY DIVISION	20.00	955.1	22.16	1,078.5	21.01	1,203.0	29.13	1,542.2	29.13	1,580.0
COMPTROLLER'S DIVISION	104.00	3,364.4	96.42	3,628.4	94.18	4,391.6	101.26	4,405.8	99.00	4,660.7
TAXATION DIVISION	220.48	7,482.0	192.45	7,850.7	189.36	8,326.0	199.38	8,997.5	198.38	9,198.9
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	28.26	1,324.6	29.38	1,404.4	30.37	1,476.2	31.39	1,557.1	31.13	1,575.8
INSURANCE AND RISK MANAGEMENT BRANCH	7.00	1,064.5	4.00	938.7	3.45	932.0	4.00	1,121.3	4.00	1,091.7
TREASURY BOARD SECRETARIAT	27.00	1,064.8	29.08	1,555.8	33.28	2,013.1	53.00	2,603.7	51.00	2,651.4
LOCAL GOVERNMENT GENERAL SUPPORT GRANT		13,866.6		-*		-		-		-
TAX CREDIT PAYMENTS		205,331.1		209,525.6		236,082.4		248,800.0		251,000.0
PUBLIC DEBT (STATUTORY)		351,484.2		430,708.6		375,194.6		487,990.1		475,600.0
HYDRO RATES STABILIZATION (STATUTORY)		70,039.5		52,677.1		44,065.9	-	-	-	-
EXPENDITURES RELATED TO CAPITAL		-		-		-		1,162.9	-	1,300.0
JUDGMENTS (STATUTORY)		440.9		404.8		49.4		-	-	-
GUARANTEE (STATUTORY)		10,000.0		-		-		-	-	-
TOTAL	426.22	667,275.5	394.25	710,613.8	391.26	674,527.5	442.12	759,178.2	435.12	749,657.6

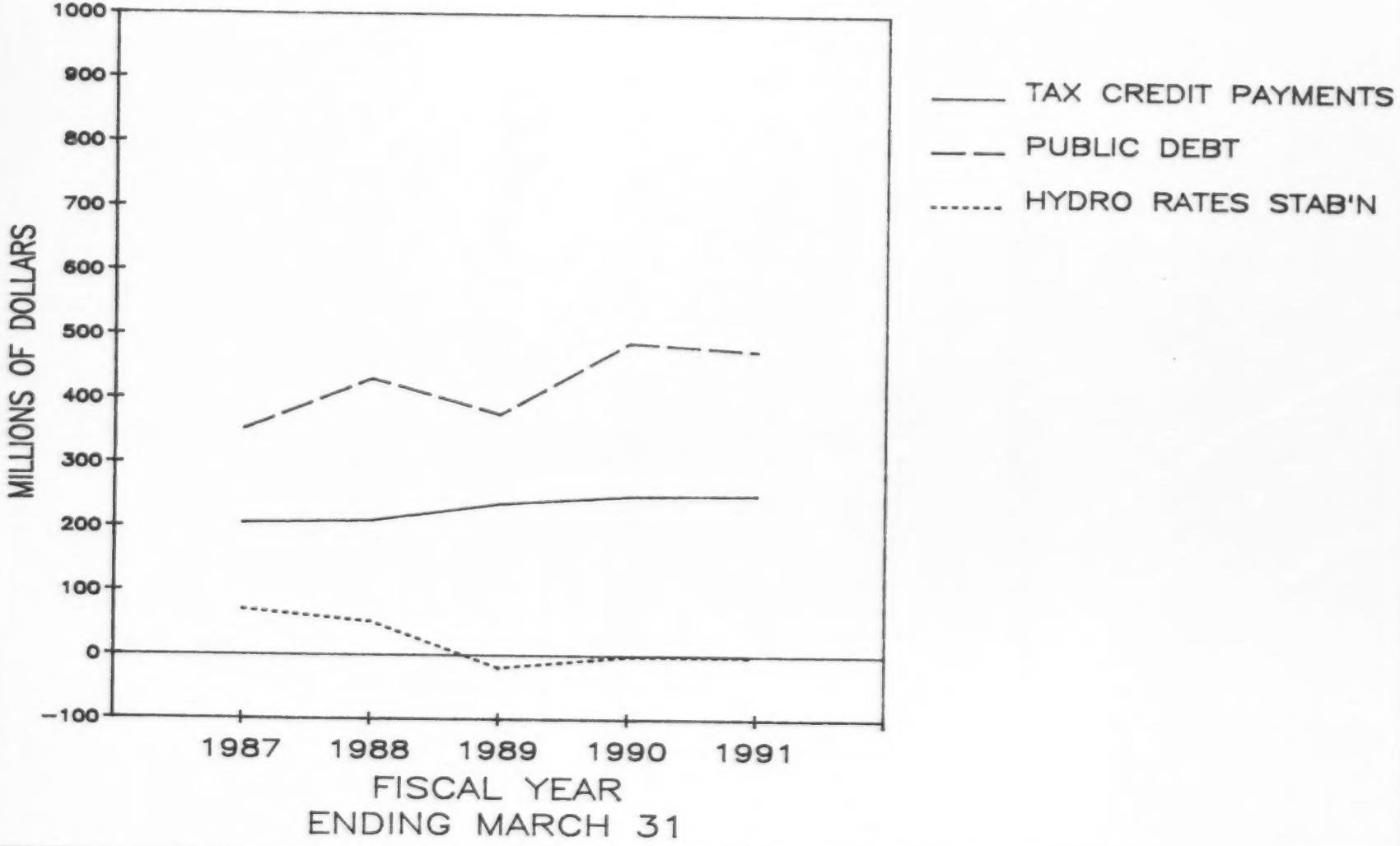
*Function transferred to other departments.

DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
STAFF YEARS
500
450
400
350
300
250
200
150
100
50
0
1987
1988
1989
1990
1991
FISCAL YEAR ENDING MARCH 31

DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON–OPERATING DIVISIONS



DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS